

CHAPTER 19

(Senate Bill 80)

AN ACT concerning

Income Tax - Refunds and Offsets - Out-of-State Income Tax Liability

FOR the purpose of authorizing certain out-of-state taxing officials to request the Comptroller to withhold an individual's income tax refund if the individual has a delinquent income tax liability in that state, under certain circumstances; authorizing the Comptroller to withhold a certain tax refund and pay the refund to a requesting state if the requesting state has a reciprocal refund withholding law; establishing certain procedures and hearing rights under this Act; providing for the application of this Act; and generally relating to the withholding of income tax refunds.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 13-918

Annotated Code of Maryland

(1997 Replacement Volume)

BY adding to

Article - Tax - General

Section 13-920 through 13-922, inclusive, to be under the new part "Part IV.
Out-of-State Income Tax Liability - Withholding of Income Tax Refunds"

Annotated Code of Maryland

(1997 Replacement Volume)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

13-918.

The Comptroller shall honor income tax refund interception requests in the following order:

(1) a refund interception request to collect an unpaid State, county, or municipal tax;

(2) a refund interception request under Title 10, Subtitle 1, Part II of the Family Law Article;

(3) a refund interception request for converted funds under § 15-122.2 of the Health - General Article; [and]

(4) any other refund interception request BY THE STATE, COUNTY OR OTHER POLITICAL SUBDIVISION OF THE STATE; AND